

Author's Index

Volume 29

A

Adelstone, Jeffrey A., "The Audit Game—Playing to Win Consistently," November, p. 18.

Allen, Richard P., "Practice Pointers," October, p. 46.

Angell, Robert J., "Which Investment Tax Credit Should You Select?" December, p. 44.

Apostolou, Nicholas G., "Accounting For Temporary Investments," April, p. 24.

Auster, Rolf, "Nuptial Agreements—A Tax Comparison of Before and After," March, p. 17.

Auster, Rolf, "Cashing in on the Home Equity Without Moving Out," September, p. 34.

Auster, Rolf, "Tax Aspects of Bond Discounts," November, p. 52.

Auster, Rolf, "The Use of Non-accelerated Cost Recovery Methods After ACRS," December, p. 34.

B

Becker, Edward A., "Can the Tax Impact of Dividends Be Reduced?" February, p. 20.

Blum, Robert R., "Valuation of Closely-Held Stock: Name that Price," September, p. 52.

Borghese, Phyllis, "The Practical Accountant," January, p. 39/40.

Borghese, Phyllis, "Tax Talk," January, p. 44, February, p. 44, March, p. 43, April, p. 53, May, p. 60, June, p. 61, July, p. 44, August p. 60, September, p. 60, October, p. 51, November, p. 58, December, p. 54.

Bryant, Max, "Debits & Credits," June, p. 14.

Bublitz, Bruce, "FAS 34—Accounting Gimmickry," June, p. 50.

Buckley, Charles B., "Practice Pointers," June, p. 56.

C

Cahill, Bob, "Servicing Your Computer: What to Do When the Disk Won't Drive," May, p. 36.

Campbell, Terry L., "What Good is Accounting Anyway?" April, p. 42.

Carlisle, Van G., "Protecting the Heart of Your Business," July, p. 40.

Casswell, Michael, "Accounting For Temporary Investments," April, p. 24.

Collins, James R., "Accounting for Temporary Investments," April, p. 24.

Coppage, Richard E., "The Magic of Interest-Free Loans," April, p. 37.

Costigan, Michael, "How Accounting Students View Potential Employment Conditions," March, p. 36.

Crum, Robert P., "Restructure of the Federal Court Systems: Its Impact for Taxation," February, p. 24.

Curatola, Anthony, "The Salary Reduction Plan," June, p. 47.

D

Davidson, Jeffrey P., "Promoting Your Business," July, p. 26.

Davidson III, Wallace N., "An Alternative Approach to Financial Ratios: Part 2," January, p. 32.

Davidson III, Wallace N., "An Alternative Approach to Financial Ratios: Part 3," February, p. 30.

Dennis-Escoffier, Shirley, "Form Over Substance Triumphs—A Look at the Magneson and Bolker Cases," October, p. 34.

DiMarco, Joseph J., "Practice Pointers," March, p. 39.

Durney, Michael C., "TEFRA Compliance Provisions—the Tax Practitioner Becomes a Revenue Agent," January, p. 26.

Dykhoorn, Hans J., "Section 457: Planning For the Future," September, p. 28.

E

Edmonds, Charles P., "Relevant Reporting for Real Estate Brokerage," January, p. 38.

Ennis, John, "Debits & Credits," March, p. 12, July, p. 14.

Everett, John O., "Basic Reduction or Credit Reduction: Which is Optimal?" January, p. 36.

Everett, John O., "Minimizing the Risk of Lawsuits," October, p. 22.

F

Fellows, James A., "Minimizing the Tax on the S Corporation," December, p. 26.

Fink, Philip R., "Partnerships vs. S Corporations," March, p. 20.

Fortin, Karen A., "Form Over Substance Triumphs—A Look at the Magneson and Bolker Cases," October, p. 34.

Fulcher, William, "Debits & Credits," February, p. 9, September, p. 16, December, p. 15.

Fulcher, William, "Buying a Computer: One Accountant's Insight and Recommendations," May, p. 22.

G

Grossman, Steven D., "The Effect of the TEFRA Investment Tax Credit on Financial Accounting," December, p. 32.

Groveman, Mitchel J., "Practice Pointers," November, p. 56.

Guardino, Joseph Richard, "Top Heavy Pension and Profit-Sharing Plans—Post TEFRA," August, p. 50.

H

Heckinger, Elmer F., "Reporting Tip Income: Digesting the New Rules—Part I," November, p. 24.

Heckinger, Elmer F., "Reporting Tip Income: Digesting the New Rules—Part 2," December, p. 20.

Hira, Labh S., "Vacation Homes: Not the Shelters They Used to Be," October, p. 26.

Holden, Robert, "ACA Roundup," January, p. 10, October, p. 12, December, p. 12.

Hooper, Paul, "Legal Liability Changes: How Do They Affect You?" June, p. 40.

Hull, Rita P., "Minimizing the Risk of Lawsuits," October, p. 22.

J

Jones, Charles T., "Debits & Credits," January, p. 12.

K

Katz, Harold L., "Social Security System: Is the Pyramid About to Fall?" October, p. 32.

Keats, William F., "Debits & Credits," November, p. 16.

Kelley, Timothy, "Health & Stress—Are You Type A or B?" September, p. 50.

(continued on next page)

(continued from page 61)

Kelly, Robert F., "Investment Tax Credit & Change of Form of Conducting Business," October, p. 42.

Kopel, James, "ACA Roundup," July, p. 12.

Kozub, Robert M., "Restructure of the Federal Court System: Its Impact for Taxation," February, p. 24.

I
Landy, Herbert H., "Facts About Your Professional Liability Insurance," October, p. 18.

Lathen, William C., "The 1983 Investment Tax Credit Option: Does It Make Economic Sense?" February, p. 14.

Lathen, William C., "Restructure of the Federal Court Systems: Its Impact for Taxation," February, p. 24.

Lehman, Paul M., "Practice Pointers," December, p. 52.

Levine, Robert E., "Practice Pointers," August, p. 43.

Leyoy, Bob, "Practice Developments Saddest Mistakes," July, p. 42.

Lewin, Robert E., "Securing Your System: What Are the Options?" May, p. 42.

Lewis, Richard A., "Insuring a Life Insurance Plan for Retirement," March, p. 26.

Lindbeck, Rudolph S., "Relevant Reporting for Real Estate Brokerage," January, p. 38.

II
Maydew, Gary L., "Vacation Homes: Not the Shelters They Used to Be," October, p. 26.

McDonald, James L., "An Alternative Approach to Financial Ratios—Part 2," January, p. 32.

McDonald, James L., "An Alternative Approach to Financial Ratios—Part 3," February, p. 30.

Milano, Duane R., "Managerial Accounting For Churches & Related Enterprises," September, p. 40.

Misiewicz, Kevin M., "Section 1231 vs. Depreciation Recapture: Congressional Sleight of Hand," December, p. 38.

Morgan, Robert G., "Which Investment Tax Credit Should You Select?" December, p. 00.

Moy, Doug H., "The \$100,000 Estate Tax Exclusion—Caught in a Tax Trap—Part I," November, p. 48.

Moy, Doug H., "The \$100,000 Estate Tax Exclusion—Caught in a Tax Trap—Part 2," December, p. 46.

Munter, Paul, "Practical Guidelines for Personal Financial Statements," November, p. 38.

Myles, George A., "Forestry Investments and Taxes," June, p. 34.

III
Newell, Gale E., "Tax Considerations in Selling Securities," June, p. 24.

Nixon, Clair J., "The Tax Effect of the TEFRA Investment Tax Credit on Financial Accounting," December, p. 32.

Norris, Daniel M., "Compensating Controls: Who Does What in the EDP Department?" May, p. 46.

D
Oliver, Joseph R., "Interest Free Loans—Are They?" August, p. 52.

Orlando, Louis A., "How to Go Broke—While Making a Profit," January, p. 16.

Ossi, Richard, "Buying vs. Leasing: Considering the Pros and Cons," May, p. 50.

P
Page, John, "Legal Liability Changes: How Do They Affect You?" June, p. 40.

Patrick, Patricia Ann, "Women in Public Accounting—Have They Come a Long Way?" November, p. 44.

Pinney, Constance, "Using Your Computer: How to Expand the Scope of Your Practice," May, p. 28.

R
Ratcliffe, Thomas A., "Practical Guidelines for Personal Financial Statements," November, p. 38.

Reilly, Maryalyce, "Capitol Corridors," January, p. 8, February, p. 8, March, p. 8, April, p. 8, May, p. 10, June, p. 10, July, p. 10, August, p. 8, September, p. 10, October, p. 10, November, p. 10, December p. 10.

Reynolds, Francis B., "Practice Pointers," May, p. 53.

Richter, Marshal J., "Fraud: The Accountant as Detective," April, p. 18.

S
Sager, William H., "Washington Comment," January, p. 6, February, p. 6, March, p. 6, April, p. 6, May, p. 8, June, p. 8, July, p. 6, August, p. 6, September, p. 8, October, p. 8, November, p. 8, December, p. 8.

Salama, Yehia, "FAS 34—Accounting Gimmickry?" June, p. 50.

Salter, John H., "What Good Is Accounting Anyway?" April, p. 42.

Samson, William D., "The Salary Reduction Plan," June, p. 47.

Saville, Mike, "Hospital Accounting: The Need to Cut Hospital Costs," March, p. 31.

Schultheis, John, "ACA Roundup," November, p. 15.

Schultz, Judith T., "ACA Roundup," February, p. 10, March, p. 10, April, p. 10, May, p. 12, June, p. 12.

Scofield, Barbara W., "Managerial Accounting for Churches & Related Enterprises," September, p. 40.

Sealock, Maynard, "Practice Pointers," April, p. 45.

Seiler, Robert E., "Health & Stress—Are You Type A or B?" September, p. 50.

Simons, Richard, "Debits & Credits," April, p. 12.

Sinning, Kathleen E., "Section 457: Planning for the Future," September, p. 28.

Skuza, Robert M., "Public Accounting: A Profession For the Disabled?" April, p. 16.

Smith, James G.R., "Tax Shelters—Acceptable Tax Planning," January, p. 20.

Smith, L. Murphy, "Advertising For Today's Accountant," July, p. 22.

Smith, Roy D., "Direct Solicitation," July, p. 30.

Spede, Edward C., "Basic Reduction or Credit Reduction: Which Is Optimal?" January, p. 36.

Stern, David, "Time Management," July, p. 36.

Sterner, Julie A., "How Accounting Students View Potential Employment Conditions," March, p. 36.

Stevenson, John, "Servicing Your Computer: What To Do When the Disk Won't Drive," May, p. 36.

TTadlock, Bill, "Direct Solicitation," July, p. 30.

WWelch, Terry, "Debits & Credits," October, p. 14.

Wiegand, Richard, "How Do Your Clients See You? Developing an Effective Presentation Program," February, p. 16.

Wiggins, Casper E., "Accounting For Temporary Investments," April, p. 24.

Williamson, Jack, "Debits & Credits," August, p. 14.

Wyckoff, Jewell, "Debits & Credits," May, p. 14.

YYunker, Penelope J. "How Accounting Students View Potential Employment Conditions," March, p. 36.

ZZitello, Mary, "Current Literature," January, p. 46, February, p. 43, March, p. 42, April, p. 52, May, p. 57, June, p. 60, July, p. 46, August, p. 58, December, p. 59.

Subject Index Volume 29

accelerated cost recovery

January, "Basic Reduction or Credit Reduction: Which is Optimal," John O. Everett, Edward C. Spede, p. 36.

December, "The Use of Non-accelerated Cost Recovery Methods After ACRS," Rolf Auster, p. 34.

December, "Section 1231 vs. Depreciation Recapture: Congressional Sleight of Hand," Kevin M. Misiewicz, p. 38.

accounting

January, "Relevant Reporting for Real Estate Brokerage," Rudolph S. Lindbeck, Charles P. Edmonds, p. 38.

January, "How to Go Broke—While Making a Profit," Louis A. Orlando, p. 16.

January, "An Alternative Approach to Financial Ratios: Part 2," James L. McDonald, Wallace N. Davidson III, p. 32.

February, "An Alternative Approach to Financial Ratios: Part 3," James L. McDonald, Wallace N. Davidson III, p. 30.

March, "Hospital Accounting: The Need to Cut Hospital Costs," Mike Saville, p. 31.

April, "Accounting For Temporary Investments," James R. Collins, Nicholas G. Apostolou, Casper E. Wiggins, Michael Cassell, p. 24.

June, "FAS 34—Accounting Gimmickry?" Mary Stone, Bruce Bublitz, Yehia Salama, p. 50.

September, "Managerial Accounting For Churches & Related Enterprises," Barbara W. Scofield, Duane R. Milano, p. 40.

November, "Reporting Tip Income: Digesting the New Rules," Elmer F. Heckinger, p. 24.

accounting studies

March, "How Accounting Students View Potential Employment Conditions," Julie A. Stern, Penelope J. Yunker, Michael Costigan, p. 36.

April, "What Good is Accounting Anyway?" Terry L. Campbell, John H. Salter, p. 42.

April, "Public Accounting: A Profession For the Disabled?" Robert M. Skuza, p. 16.

November, "Women in Public Accounting—Have They Come a Long Way?" Patricia Ann Patrick, p. 44.

computers

May, "Buying a Computer: One Accountant's Insight and Recommendations," William Fulcher, p. 22.

May, "Using Your Computer: How to Expand the Scope of Your Practice," Constance Pinney, p. 28.

May, "Servicing Your Computer: What to Do When the Disk Won't Drive," John Stevenson, Bob Cahill, p. 36.

May, "Securing Your System: What are the Options?" Robert E. Lewin, p. 42.

May, "Compensating Controls: Who Does What in the EDP Department?" Daniel M. Norris, p. 46.

May, "Buying vs. Leasing: Considering the Pros and Cons," Richard Ossi, p. 50.

estate planning

March, "Insuring a Life Insurance Plan for Retirement," Richard W. Lewis, p. 20.

August, "Interest Free Loans—Are They?" Joseph R. Oliver, p. 52.

September, "Cashing in on the Home Equity Without Moving Out," Rolf Auster, p. 34.

November, "The \$100,000 Estate Tax Exclusion—Caught in a Tax Trap: Part I," Doug H. Moy, p. 48.

December, "The \$100,000 Estate Tax Exclusion—Caught in a Tax Trap: Part 2," Doug H. Moy, p. 46.

finance, investment, credit

February, "Can the Tax Impact of Dividends Be Reduced?" Edward A. Becker, p. 20.

April, "The Magic of Interest-Free Loans," Richard E. Coppage, p. 37.

June, "Tax Considerations in Selling Securities," Gale E. Newell, p. 24.

June, "Forestry Investments and Taxes," George A. Myles, p. 34.

June, "The Salary Reduction Plan," Anthony Curatola, William D. Samson, p. 47.

September, "Valuation of Closely-Held Stock: Name That Price," Robert R. Blum, p. 52.

October, "Vacation Homes: Not the Shelters They Used to Be," Labh S. Hira, Gary L. Maydew, p. 26.

October, "Form Over Substance Triumphs—A Look at the Magneson and Bolker Cases," Karen A. Fortin, Shirley Dennis-Escobier, p. 34.

October, "Investment Tax Credit & Change of Form of Conducting Business," Robert F. Kelly, p. 42.

November, "Tax Aspects of Bond Discounts," Rolf Auster, p. 52.

(continued on next page)

(continued from page 63)

financial reporting

January, "An Alternative Approach to Financial Ratios: Part 2," James J. McDonald, Wallace N. Davidson III, p. 32.

January, "Relevant Reporting for Real Estate Brokerage," Rudolph S. Lindbeck, Charles P. Edmonds, p. 38.

February, "An Alternative Approach to Financial Ratios: Part 3," James L. McDonald, Wallace N. Davidson III, p. 30.

September, "Managerial Accounting For Churches & Related Enterprises," Barbara W. Scofield, Duane R. Milano, p. 40.

gatap

August, "Standards of Generally Accepted Tax Accounting Principles—Special Report," p. 18.

internal revenue service

January, "TEFRA Compliance Provisions—The Tax Practitioner Becomes a Revenue Agent," Michael C. J. Durney, p. 26.

April, "Fraud, The Accountant as Detective," Marshal J. Richter, p. 18.

November, "The Audit Game—Playing to Win Consistently," Jeffrey A. Adelstone, p. 18.

investment tax credit

February, "The 1983 Investment Tax Credit Option: Does it Make Economic Sense?" William C. Lathen, p. 14.

October, "Invest Tax Credit & Change of Form of Conducting Business," Robert F. Kelly, p. 42.

December, "Which Investment Tax Credit Should You Select?" Robert G. Morgan, Robert J. Angell, p. 44.

December, "The Tax Effect of the TEFRA Investment Tax Credit on Financial Accounting," Steven D. Grossman, Clair J. Nixon, p. 32.

liability

June, "Legal Liability Changes: How Do They Affect You?" Paul Hooper, John Page, p. 40.

October, "Facts About Your Professional Liability Insurance," Herbert H. Landy, p. 18.

October, "Minimizing the Risk of Lawsuits," Rita P. Hull, John O. Everett, p. 22.

marketing and professional development

February, "How Do Your Clients See You? Developing an Effective Presentation Program," Richard Wiegand, p. 16.

July, "Advertising for Today's Accountant," L. Murphy Smith, p. 22.

July, "Promoting Your Business," Jeffrey P. Davidson, p. 26.

July, "Direct Solicitation," Bill Tadlock, Roy D. Smith, p. 30.

July, "Time Management," David Stern, p. 36.

July, "Protecting the Heart of Your Business," Van G. Carlisle, p. 40.

July, "Practice Developments Saddest Mistakes," Bob Levoy, p. 42.

s corporation

March, "Partnerships vs S Corporations," Philip R. Fick, p. 20.

December, "Minimizing the Tax on the S Corporation," James A. Fellows, p. 26.

stress

September, "Health & Stress—Are You Type A or B?" Timothy Kelley, Robert E. Seiler, p. 50.

tax planning and return preparation

January, "How to Go Broke—While Making a Profit," Louis A. Orlando, p. 16.

January, "Tax Shelters—Acceptable Tax Planning," James G.R. Smith, p. 20.

March, "Nuptial Agreements—A Tax Comparison of Before and After," Rolf Auster, p. 16.

March, "Insuring A Life Insurance Plan For Retirement," Richard A. Lewis, p. 26.

June, "Tax Considerations in Selling Securities," Gale E. Newell, p. 24.

June, "The Salary Reduction Plan," Anthony Curatola, William D. Samson, p. 47.

August, "Top Heavy Pension and Profit-Sharing Plans—Post TEFRA," Joseph Richard Guardino, p. 50.

September, "Section 457: Planning for the Future," Kathleen E. Sinning, Hans J. Dykxhoorn, p. 28.

October, "Vacation Homes: Not the Shelters They Used to Be," Labh S. Hira, Gary L. Maydew, p. 26.

November, "Reporting Tip Income: Digesting the New Rules," Elmer E. Heckinger, p. 24.

November, "Practical Guidelines for Personal Financial Statements," Thomas A. Ratcliffe, Paul Munter, p. 38.

tax regulations

February, "Restructure of the Federal Court Systems: Its Impact for Taxation," William C. Lathen, Robert M. Kozub, Robert P. Crum, p. 24.

June, "NSPA Protests Definition of 'PA' in House Bill," p. 16.

September, "NSPA Testifies Before Treasury Department," p. 18.

September, "Section 457: Planning for the Future," Kathleen E. Sinning, Hans J. Dykxhoorn, p. 28.

October, "Social Security System: Is the Pyramid About to Fall?" Harold L. Katz, p. 32.

tefra

January, "TEFRA Compliance Provision—The Tax Practitioner Becomes a Revenue Agent," Michael C. Durney, p. 26.

February, "The 1983 Investment Tax Credit Option: Does it Make Economic Sense?" p. 14.

August, "Top Heavy Pension and Profit-Sharing Plans—Post TEFRA," Joseph Richard Guardino, p. 50.

December, "The Tax Effect of the TEFRA Investment Tax Credit on Financial Accounting," Steven D. Grossman, Clair J. Nixon, p. 32.

